



BEFORE THE ARIZONA CORPORATION COMMISSION

Arizona Corporation Commission

COMMISSIONERS

DOCKETED

APR - 5 2012

GARY PIERCE - Chairman
BOB STUMP
SANDRA D. KENNEDY
PAUL NEWMAN
BRENDA BURNS

DOCKETED BY

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IN THE MATTER OF THE APPLICATION OF
CEDAR GROVE WATER, INC. FOR APPROVAL
OF A RATE INCREASE.

DOCKET NO. W-20541A-11-0199

DECISION NO. 73084

OPINION AND ORDER

DATE OF HEARING:

November 10, 2011

PLACE OF HEARING:

Phoenix, Arizona

ADMINISTRATIVE LAW JUDGE:

Marc E. Stern

APPEARANCES:

Mr. Thomas Grapp, Vice President, Cedar Grove Water, Inc.; and

Ms. Kimberly Ruht, Staff Attorney, Legal Division, on behalf of the Utilities Division of the Arizona Corporation Commission.

BY THE COMMISSION:

On May 17, 2011, Cedar Grove Water, Inc. ("Company" or "Applicant") filed with the Arizona Corporation Commission ("Commission") an application for an increase in its permanent rates and charges.

On May 20, 2011, the Company filed a letter stating that although the Company had requested revenues in excess of \$250,000, which will result in the Applicant being classified as a Class C water utility, the Company requested that its application be processed on the short form rate application which the Company used in its filing that is normally utilized in rate applications by Class D and Class E water utilities.

On June 16, 2011, pursuant to A.A.C. R14-3-103, the Commission's Utilities Division ("Staff") filed a letter indicating the Company's rate application was sufficient, and classifying the Company as a Class C utility.

On June 22, 2011, by Procedural Order, certain dates were established for the preparation and conduct of this proceeding.

1 On October 3, 2011, Staff filed a request for a seven-day extension of time, until October 14,
2 2011, to file a Staff Report and/or Direct Testimony instead of October 7, 2011, due to personnel
3 changes.

4 On October 5, 2011, by Procedural Order, Staff was granted until October 14, 2011, to file the
5 Staff Report and Respondent was granted a similar seven-day extension, until October 28, 2011, to
6 file rebuttal.

7 On October 14, 2011, Staff filed its report which recommends approval of a rate increase
8 using Staff's recommended rates and charges.

9 On October 24, 2011, the Company filed a request for an extension, until November 2, 2011,
10 to file its rebuttal because Applicant stated that the Staff Report was not received until October 20,
11 2011. Staff had no objections to the Company's request.

12 On October 25, 2011, by Procedural Order, the Company's request was granted, and the Staff
13 was granted a similar extension to file surrebuttal, if necessary.

14 On November 1, 2011, the Company filed its exceptions to the Staff Report.

15 On November 7, 2011, Staff filed a request for a 60-day extension of time to file its reply to
16 the Company's response. Staff stated that it required the extension to evaluate new issues raised in
17 the Company's response which "contains significantly different or new numbers, as well as changes
18 in the requested revenue to less than \$250,000"¹ as originally requested in the initial application.
19 Additionally, Staff described its concerns with the Company's bill counts which Staff alleged do not
20 support the current case and the Company had not filed new bill counts for its revised case.

21 On November 10, 2011, a full public hearing was convened before a duly authorized
22 Administrative Law Judge of the Commission at its offices in Phoenix, Arizona. The Company was
23 represented by its vice-president and Staff was present with counsel. No one appeared to make public
24 comment. The Company had no objections to Staff's request for a 60-day extension and was willing
25 to waive a further hearing based on its most recent filing. The Company was advised that if it
26 disagreed with the revised Staff Report which was to be filed, that it could file exceptions and also

27 ¹ Pursuant to A.R.S. § 40-250(A), since Staff indicated that Applicant's gross operating revenues including the requested
28 rate relief as set forth in the Company's Response will be less than \$250,000, a decision may be made by the Commission
without a hearing.

1 request a hearing. Additionally, due to the issues raised by the Company's additional filings and the
 2 extension for further review requested by Staff, it was determined that the timeframe should be
 3 suspended.

4 On November 21, 2011, by Procedural Order, Staff was granted until January 9, 2012, to file a
 5 revised Staff Report. The Company was given until January 24, 2012, to file its exceptions, if any, to
 6 the revised Staff Report. Further, the parties were ordered to be on notice that a hearing would not be
 7 scheduled unless requested by a party, and the timeframe was ordered suspended.

8 On January 2, 2012, the Company's vice-president responded to a second set of Data
 9 Requests from Staff.

10 On January 9, 2012, Staff filed its revised Staff Report recommending that Staff's proposed
 11 rates and charges be approved. No comments or objections were filed by the Company to Staff's
 12 revised recommendations, and neither the Company nor Staff requested a hearing.

13 * * * * *

14 Having considered the entire record herein and being fully advised in the premises, the
 15 Commission finds, concludes, and orders that:

16 **FINDINGS OF FACT**

17 1. Pursuant to authority granted by the Commission, the Company is an Arizona
 18 corporation engaged in the business of providing water service to an area that is approximately 12
 19 miles northeast of Show Low, Apache County, Arizona.

20 2. Applicant's present rates and charges were approved in Decision No. 70058
 21 (December 4, 2007).

22 3. On May 17, 2011, the Company filed an application requesting authority to increase
 23 its rates and charges for water service.²

24 4. The Company provided notice to its customers of its application for a proposed rate
 25

26 ² With its initial application, the Company had requested revenues projected to result in excess of \$250,000. This resulted
 27 in the Applicant being classified as a Class C water utility for rate making purposes, but on May 20, 2011, the Company
 28 filed a letter in which it stated that its application be processed as a short form rate application which the Company used
 in its filing that is normally utilized in rate applications by Class D and Class E water utilities. Subsequently, in a later
 filing, a Company response contained a lower gross revenue amount which was below the \$250,000 threshold for the
 utility to be classified as a Class C water utility.

1 increase by both first class U.S. mail and by publication in a newspaper of general circulation in its
2 service area, *The White Mountain Independent*. In response thereto, there were no requests for
3 intervention; however, the Commission received opinions from 15 customers in opposition to the
4 proposed rate increase.

5 5. On June 16, 2011, Staff filed notice that the Company's rate application had met the
6 Commission's sufficiency requirements pursuant to A.A.C. R14-3-103.

7 6. On June 22, 2011, by Procedural Order, a hearing was scheduled and other procedural
8 dates established.

9 7. On October 14, 2011, Staff filed its initial Staff Report recommending that the
10 Commission approve Staff's proposed rates and charges.

11 8. On November 1, 2011, the Company filed exceptions to the initial Staff Report and
12 sought Staff consideration for certain pro forma adjustments to the test year ended December 31,
13 2010, ("TY") accounts and revisions to other separate accounts.

14 9. On November 7, 2011, Staff filed a request for a 60-day extension of time to file its
15 reply to the Company's response. Staff required the extension to evaluate new issues raised in the
16 Company's response which contained significantly different or new numbers and changes to the
17 requested revenue to an amount less than \$250,000 rather than the amount that had been originally
18 requested in the Company's request for rate relief of approximately \$330,000. Additionally, Staff
19 found that the Company's bill counts varied from those in its revised filing.

20 10. On November 10, 2011, a full public hearing was convened pursuant to the
21 Commission's Procedural Order in this proceeding. No one appeared to make public comment, and
22 at the outset, the Company indicated that it did not object to Staff's request for a 60-day extension
23 and was willing to waive a further hearing based on its most recent filing.

24 11. On November 21, 2011, by Procedural Order, an extension was granted to Staff until
25 January 9, 2012, to file a revised Staff Report in light of the Company's exceptions. Further, the
26 Company was provided with additional time to file further exceptions if it wished to, and also either
27 party was given an opportunity to request a further hearing on the application, if they so desired. The
28 timeframe was also suspended.

12. On January 2, 2012, the Company filed additional information concerning its revised application.

13. On January 9, 2012, Staff filed its revised Staff Report recommending that Staff's proposed rates and charges be approved. Staff also recommended that the Company's service line and meter installation charges be modified in accordance with Staff's recommendations and recommended approval of the Applicant's other requested service charges, in conformity with the Commission's rules.

14. During the TY, Applicant served 368 metered customers who were served by 5/8" x 3/4" meters, and three other customers who were served by somewhat larger meters.

15. Average and median water usage by residential users during the TY were 3,367 and 2,542 gallons per month, respectively.

16. Staff conducted an investigation of Applicant's proposed rates and charges for water service and filed its initial Staff Report on the Company's rate application request on October 14, 2011, recommending that Staff's proposed rates and charges be approved.

17. The water rates and charges for Applicant at present, as proposed in the application, and as recommended by Staff in its revised Staff Report are as follows:

| | Present | Proposed Rates | |
|--|----------|----------------|----------|
| | Rates | Company | Staff |
| <u>MONTHLY USAGE CHARGES:</u> | | | |
| 5/8" x 3/4" Meter | \$ 20.50 | \$ 39.98 | \$ 22.50 |
| 3/4" Meter | 30.78 | 60.02 | 33.75 |
| 1" Meter | 51.28 | 100.00 | 56.25 |
| 1-1/2" Meter | 102.50 | 199.88 | 112.50 |
| 2" Meter | 164.00 | 319.80 | 180.00 |
| 3" Meter | 307.50 | 599.63 | 360.00 |
| 4" Meter | 512.50 | 999.38 | 562.50 |
| 6" Meter | 1,025.00 | 1,998.75 | 1,125.00 |
| <u>GALLONS INCLUDED IN MINIMUM:</u> | | | |
| For All Meter Sizes | 0 | 0 | 0 |
| <u>COMMODITY RATES (Per 1,000 Gallons)</u> | | | |
| All Meter Sizes | | | |
| 0 – 3,000 gallons | \$ 2.00 | \$ 3.90 | N/A |
| 3,001 – 9,000 gallons | 3.25 | 6.34 | N/A |
| Over 50,000 | 4.90 | 9.56 | N/A |
| 5/8" x 3/4" Meter | | | |
| 0 – 3,000 gallons | N/A | \$ 3.90 | \$ 3.25 |

| | | | | |
|---|-----------------------|---------|---------|---------|
| 1 | 3,001 – 9,000 gallons | N/A | N/A | 5.00 |
| 2 | Over 9,000 | N/A | N/A | 7.00 |
| 3 | 1" Meter | | | |
| 4 | 0 – 13,000 gallons | N/A | N/A | 5.00 |
| 5 | Over 13,000 gallons | N/A | N/A | 7.00 |
| 6 | 2" Meter | | | |
| 7 | 0 – 70,000 gallons | N/A | N/A | 5.00 |
| 8 | Over 70,000 gallons | N/A | N/A | 7.00 |
| 9 | Standpipe, Bulk Water | \$ 5.00 | \$ 9.75 | \$ 7.00 |

Service Line and Meter Installation Charges:
(Refundable Pursuant to A.A.C. R14-2-405)

| Meter Size | Company's Rates | | Staff's Recommended Rates | | |
|-------------------|-----------------|----------|---------------------------|-------|-------|
| | Current | Proposed | Service Line | Meter | Total |
| 5/8" x 3/4" Meter | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 3/4" Meter | 245 | 320 | 230 | 90 | 320 |
| 1" Meter | 350 | 370 | 230 | 140 | 370 |
| 1-1/2" Meter | 525 | 545 | 280 | 265 | 545 |
| 2" Meter | 700 | 750 | 330 | 420 | 750 |
| 3" Meter | 980 | 980 | 380 | 600 | 980 |
| 4" Meter | 1,820 | 1820 | 650 | 1,170 | 1,820 |
| 6" Meter | 3,920 | 3,920 | 1,200 | 2,720 | 3,920 |

| | Present Rates | Proposed Rates | |
|--|---------------|----------------|----------|
| | | Company | Staff |
| <u>SERVICE CHARGES:</u> | | | |
| Establishment | \$ 20.00 | \$ 25.00 | \$ 25.00 |
| Establishment (After Hours) | 35.00 | 40.00 | N/A |
| Reconnection (Delinquent) | 20.00 | 50.00 | 50.00 |
| Reconnection (Delinquent) (After Hours) | N/A | 75.00 | N/A |
| Meter Test (If Correct) | 50.00 | 50.00 | 50.00 |
| Deposit | * | * | * |
| Deposit Interest | * | * | * |
| Re-establishment (Within 12 Months) | ** | ** | ** |
| NSF Check | 20.00 | 30.00 | 30.00 |
| Deferred Payment (Per Month) | 1.5% | 1.5% | 1.5% |
| Meter Re-read (If Correct) | 15.00 | 15.00 | \$ 15.00 |
| Late Payment Penalty | 1.5% | 1.5% | 1.5% |
| After Hours Service Charge (added to the service charge when work is performed after regular business hours) | N/A | N/A | 25.00 |

MONTHLY SERVICE CHARGE FOR FIRE SPRINKLERS:

| | | | |
|-----------------|-----|-----|------|
| 4" or Smaller | *** | *** | **** |
| 6" | *** | *** | **** |
| 8" | *** | *** | **** |
| 10" | *** | *** | **** |
| Larger than 10" | *** | *** | **** |

* Per Commission Rule A.A.C. R14-2-403(B).

** Number of months off system times the monthly minimum per Commission Rule A.A.C. R14-2-403(D).

1 *** Per Commission Rule A.A.C. R14-2-409(G).

2 *** 1.0 percent of monthly minimum for a comparable sized meter connection, but no less than \$5 per month. The service charge for fire sprinklers is only applicable for service lines separate and distinct from the primary water service line.

3 **** 2.0 percent of Monthly Minimum for a comparable sized meter connection, but no less than \$10 per month. The service charge for fire sprinklers is only applicable for service lines separate and distinct from the primary water service line.

4
5 18. Pursuant to the revised Staff Report, Applicant's fair value rate base ("FVRB") is
6 determined to be \$46,574 which is the same as its original cost rate base. The Company's FVRB
7 reflects a \$136,049 decrease by Staff to Applicant's proposed FVRB due in large part to a reduction
8 due to accumulated depreciation of \$229,266 and a significant reduction due to advances and
9 contributions totaling \$486,432.

10 19. In the initial Staff Report, Staff decreased Applicant's TY operating expenses by a
11 total of \$30,852 primarily due to adjustments to the Company's repairs and maintenance account due
12 to the removal of undocumented expenses of \$8,373. However, after considering arguments raised
13 by the Company in its response, Staff, in the revised Staff Report, allowed approximately \$18,000 for
14 outside services and only disallowed a total of \$12,760 from TY operating expenses.

15 20. Applicant's present water rates and charges produced adjusted operating revenues of
16 \$166,438 and adjusted operating expenses of \$178,803 which resulted in an operating loss of \$12,365
17 for the TY.

18 21. The water rates and charges Applicant proposed would produce operating revenues of
19 \$329,581 and operating expenses of \$191,563 resulting in net operating income of \$138,018. This
20 equates to a 75.58 percent rate of return on FVRB or a 41.88 percent operating margin.

21 22. The water rates and charges proposed by Staff in its revised Staff Report would
22 produce adjusted operating revenues of \$210,021 and adjusted operating expenses of \$178,803
23 resulting in net operating income of \$31,218. This equates to a 67.03 percent rate of return on FVRB
24 or a 14.86 percent operating margin.

25 23. Applicant's proposed rate schedule would increase the average monthly customer
26 water bill by 95 percent from \$28.67 to \$55.91, and the median monthly customer water bill 95
27 percent, from \$25.58 to \$49.89.

28 24. Staff's recommended rates would increase the average monthly customer water bill by

1 24.1 percent, from \$28.67 to \$35.58, and the median monthly customer water bill by 20.3 percent,
2 from \$25.58 to \$30.76.

3 25. According to the Engineering Report attached to the revised Staff Report, the
4 Company had a water loss of 6.1 percent during the TY which is within the acceptable limit of 10
5 percent as recommended by Staff and the Company's current system has adequate well water
6 production and storage capacity to serve the present customer base and reasonable growth.
7 Additionally, the Company's system is delivering water which meets the requirements of the Arizona
8 Department of Environmental Quality ("ADEQ") and meets the requirement of the Safe Drinking
9 Water Act.

10 26. Further, the Engineering Report indicates that the Company has no delinquent
11 compliance items with the Commission and that it has filed appropriate Curtailment and Backflow
12 Prevention Tariffs with the Commission.

13 27. In addition to recommending approval of its proposed rates and charges, Staff is also
14 recommending that the Commission order the following:

- 15 • that Applicant notify its customers of the approved water rates and charges and of
16 their effective date by means of an insert in the monthly billing which precedes the
17 month in which they become effective and file a copy of the notice sent to its
18 customers with the Commission's Docket Control as a compliance item in this docket;
- 19 • that Applicant file, within 30 days of the effective date of this Decision, with the
20 Commission's Docket Control, a copy of the schedule of its approved rates and
21 charges;
- 22 • that the Company maintain its books and records in accordance with NARUC
23 Uniform System of Accounts ("USOA");
- 24 • that the Company adopt the depreciation rates delineated in Table H-1 in Section
25 H of the Engineering Report to the revised Staff Report;
- 26 • that the Company file, within 90 days of the effective date of this Decision, with
27 the Commission's Docket Control as a compliance item in this docket, at least
28 three BMPs in the form of tariffs that substantially conform to the templates
created by Staff for the Commission's review and consideration (they are available
on the Commission's website); and
- that Applicant, in addition to the collection of its regular rates and charges, collect
from its customers their proportionate share of any privilege, sales or use tax as
provided for in A.A.C. R14-2-409(D).

27 28. Because an allowance for the property tax expense of Applicant is included in the
28 Company's rates and will be collected from its customers, the Commission seeks assurances from the

1 Company that any taxes collected from ratepayers have been remitted to the appropriate taxing
2 authority. It has come to the attention of the Commission's attention that a number of water
3 companies have been unwilling or unable to fulfill their obligation to pay the taxes that were
4 collected from rate payers, some for as many as 20 years. It is reasonable, therefore, that as a
5 preventive measure the Company shall annually file, as part of its Annual Report, an affidavit with
6 the Utilities Division attesting that the Company is current in paying its property taxes in Arizona.

7 29. Under the circumstances, after our review of the application and the revised Staff
8 Report, we believe that Staff's proposed revised rates are reasonable and should be adopted together
9 with the remainder of Staff's recommendations as stated hereinabove.

10 CONCLUSIONS OF LAW

11 1. The Company is a public service corporation within the meaning of Article XV of the
12 Arizona Constitution and A.R.S. §§ 40-250, and 40-251.

13 2. The Commission has jurisdiction over the Company and of the subject matter of the
14 application.

15 3. Notice of the application was provided in the manner prescribed by law.

16 4. Under the circumstances discussed herein, the rates and charges proposed by Staff and
17 authorized hereinafter are just and reasonable.

18 5. Staff's recommendations, set forth in Findings of Fact No. 27 are reasonable and
19 should be adopted.

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ORDER

IT IS THEREFORE ORDERED that Cedar Grove Water, Inc. is hereby directed to file, with Docket Control, as a compliance item in this docket, on or before April 1, 2012, revised rates schedule setting forth the following rates and charges:

MONTHLY USAGE CHARGES:

| | |
|-------------------|----------|
| 5/8" x 3/4" Meter | \$ 22.50 |
| 3/4" Meter | 33.75 |
| 1" Meter | 56.25 |
| 1-1/2" Meter | 112.50 |
| 2" Meter | 180.00 |
| 3" Meter | 360.00 |
| 4" Meter | 562.50 |
| 6" Meter | 1,125.00 |

COMMODITY RATES (Per 1,000 Gallons):

| | |
|-----------------------|---------|
| 5/8" x 3/4" Meter | \$ 3.25 |
| 0 - 3,000 gallons | 5.00 |
| 3,001 - 9,000 gallons | 7.00 |
| Over 9,000 | |
| 1" Meter | |
| 0 - 13,000 gallons | 5.00 |
| Over 13,000 gallons | 7.00 |
| 2" Meter | |
| 0 - 70,000 gallons | 5.00 |
| Over 70,000 gallons | 7.00 |
| Standpipe, Bulk Water | 7.00 |

SERVICE LINE AND METER INSTALLATION CHARGES:
 (Refundable Pursuant to A.A.C. R14-2-405)

| Meter Size | Service Line | Meter | Total |
|-------------------|--------------|-------|-------|
| 5/8" x 3/4" Meter | \$ 0 | \$ 0 | \$ 0 |
| 3/4" Meter | 230 | 90 | 320 |
| 1" Meter | 230 | 140 | 370 |
| 1-1/2" Meter | 280 | 265 | 545 |
| 2" Meter | 330 | 420 | 750 |
| 3" Meter | 380 | 600 | 980 |
| 4" Meter | 650 | 1,170 | 1,820 |
| 6" Meter | 1,200 | 2,720 | 3,920 |

SERVICE CHARGES:

| | |
|-------------------------------------|----------|
| Establishment | \$ 25.00 |
| Reconnection (Delinquent) | 50.00 |
| Meter Test (If Correct) | 50.00 |
| Deposit | * |
| Deposit Interest | * |
| Re-establishment (Within 12 Months) | ** |
| NSF Check | 30.00 |
| Deferred Payment (Per Month) | 1.5% |

| | | |
|---|--|-------|
| 1 | Meter Re-read (If Correct) | 15.00 |
| | Late Payment Penalty | 1.5% |
| 2 | After Hours Service Charge (added to regular | 25.00 |
| 3 | service charge when work is performed after | |
| | regular business hours) | |

4 MONTHLY SERVICE CHARGE FOR FIRE SPRINKLERS:

| | | |
|---|-----------------|------|
| 4 | 4" or Smaller | **** |
| 5 | 6" | **** |
| | 8" | **** |
| 6 | 10" | **** |
| | Larger than 10" | **** |

7 * Per Commission Rule A.A.C. R14-2-403(B)

8 ** Number of months off system times the monthly minimum per Commission Rule A.A.C. R14-2-403(D)

9 **** 2.0 percent of Monthly Minimum for a comparable sized meter connection, but no less than \$10 per
 10 month. The service charge for fire sprinklers is only applicable for service lines separate and distinct
 from the primary water service line.

11 IT IS FURTHER ORDERED that the above rates and charges shall be effective on April 1,
 12 2012, for all water service.

13 IT IS FURTHER ORDERED that Cedar Grove Water, Inc. shall notify its customers of the
 14 rates and charges authorized hereinabove and the effective date of same by means of an insert, in a
 15 form acceptable to Staff, in the next regular monthly billing and file a copy of the notice when sent to
 16 its customers with the Commission's Docket Control as a compliance item in this docket.

17 IT IS FURTHER ORDERED that Cedar Grove Water, Inc. shall comply with each of the
 18 recommendations appearing in Findings of Fact No. 27.

19 IT IS FURTHER ORDERED that Cedar Grove Water, Inc. maintain its books and records in
 20 compliance with the NARUC USOA.

21 IT IS FURTHER ORDERED that Cedar Grove Water, Inc. in addition to the collection of its
 22 regular rates and charges, shall collect from its customers their proportionate share of any privilege,
 23 sales or use tax as provided for in A.A.C. R14-2-409(D).

24 ...

25 ...

26 ...

27 ...

28

IT IS FURTHER ORDERED that Cedar Grove Water, Inc. shall annually file as part of its Annual Report an affidavit with the Utilities Division attesting that the Company is current in paying its property taxes in Arizona.

IT IS FURTHER ORDERED that this Decision shall become effective immediately.

BY ORDER OF THE ARIZONA CORPORATION COMMISSION

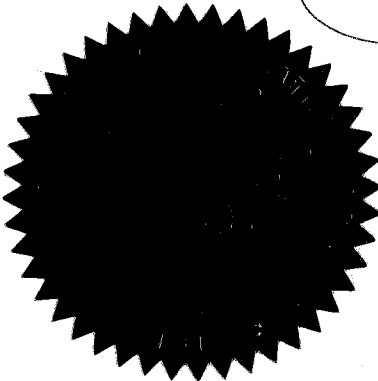

CHAIRMAN


COMMISSIONER

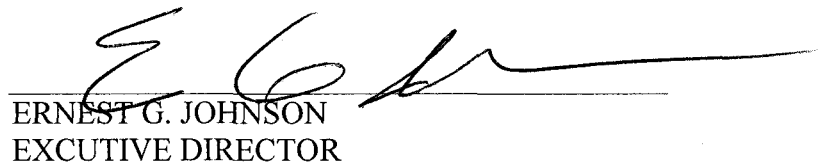

COMMISSIONER


COMMISSIONER


COMMISSIONER



IN WITNESS WHEREOF, I, ERNEST G. JOHNSON, Executive Director of the Arizona Corporation Commission, have hereunto set my hand and caused the official seal of the Commission to be affixed at the Capitol, in the City of Phoenix, this 4th day of April 2012.


ERNEST G. JOHNSON
EXECUTIVE DIRECTOR

DISSENT _____

DISSENT _____
MES:db

1 SERVICE LIST FOR: CEDAR GROVE WATER, INC.

2 DOCKET NO.: W-20541A-11-0199

3

4 Thomas Grapp, Vice President of Operations
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